REMARKS

The following amendments and remarks are submitted to be fully responsive to the Advisory Action mailed **October 25, 2006**, and final Official Action mailed **June 28, 2006**. In the present amendment, claims 1, 7, 34, 39, 63 and 72 are amended. No new matter is introduced. Thus, claims 1-3, 5-11, 13-15, 34-36, 38-44, 46, 63-67, 69-76 and 78-79 are pending for consideration, of which claims 1, 7, 34, 39, 63 and 72 are independent. Reconsideration and allowance of this application are respectfully requested.

In order to clarify the claimed invention, independent claims 1, 7, 34, 39, 63 and 72 have been amended to recite the novel features of "forming a first film on an electrode provided in a chamber by a CVD method using a first gas" (see, e.g., page 8, lines 1-5 of Applicants' disclosure) and "forming a second film" (a silicon nitride film in claims 7, 39 and 63) "over a surface of the substrate" (the thin film transistor in claims 34, 39 and 72) "by a sputtering method using the first film as a target and a second gas in the chamber" (see, e.g., page 8, lines 20-23 of Applicants' disclosure).

By contrast *Kihira* (U.S. Patent 6,631,022) discloses forming **a cover layer over a substrate** by a sputtering method or a CVD method, but fails to teach or suggest using the cover layer formed by a CVD as a target for a sputtering, as required by independent claims 1, 7, 34, 39, 63 and 72.

Yamazaki (U.S. Patent 6,781,162) fails to cure the noted deficiencies in *Kihira* and merely discloses a sputtering method using a target in a chamber, but fails to teach or suggest that the target is formed **in the chamber**, as required by independent claims 1, 7, 34, 39, 63 and 72.

Accordingly, *Kihira*, and *Yamazaki*, taken alone or in combination, fail to teach or suggest forming both a target (first film) and a second film, which is formed by using the first film as a target in a same chamber, as required by independent claims 1, 7, 34, 39, 63 and 72.

Fukui (US Patent 5,755,938) also fails to cure the noted deficiencies in Kihira and merely discloses laminating a plurality of films by a CVD or a sputtering method in a chamber, wherein Fukui states that "after CVD and prior to sputtering, the transfer mechanism unloads the dummy target and replaces it with a sputtering target for film formation by sputtering" (see, e.g., Abstract of Fukui). Thus, Fukui does not teach or suggest that a film formed by the CVD in the chamber is used as a target for the sputtering, as required by independent claims 1, 7, 34, 39, 63 and 72.

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Accordingly, *Kihira*, *Yamazaki*, and *Kihira*, taken alone or in combination, fail to teach or suggest forming a first film by a CVD in a chamber, installing a substrate in the chamber and forming a second film over the substrate by sputtering **using the first film as a target in the same chamber**, as required by independent claims 1, 7, 34, 39, 63 and 72.

Advantageously, with the invention recited in independent claims 1, 7, 34, 39, 63 and 72 a film can be formed with a low concentration of a contaminant from a material and the film can be formed on a member having low heat resistance (see, e.g., page 3, lines 13-17 of Applicants' disclosure). The dependent claims are allowable over the applied references, taken alone or in combination, on their on merits and for at least the reasons as argued above with respect to their independent claims.

In view of the foregoing, it is submitted that the present application is in condition for allowance and a notice to that effect is respectfully requested. However, if the Examiner deems that any issue remains after considering this response, the Examiner is invited to contact the undersigned attorney to expedite the prosecution and engage in a joint effort to work out a mutually satisfactory solution.

Respectfully submitted,

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